GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – Exemption of APGST on specified medicines used in Covid-19 upto 31st December 2021– Notification – Orders –Issued

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REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No.334 Dated: 25/11/2021

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017(Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt: 07-06-2017.
2. Notification No.12-2021 - Central Tax (Rate), Department of Revenue, Ministry of Finance, Government of India, Dated: 30-09-2021.
3. From the Chief Commissioner of State Tax, A.P., CCST's Ref. File No. REV03-12039/87/2021-CCT, dt: 25-10-2021, Computer No. 1539679.

ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated: 26 -11-2021.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 11 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereafter in this notification referred to as "the said Act"), the Government of Andhra Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby exempts the goods specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2) of the said Table, from so much of the State tax leviable thereon under section 9 of the said Act, as is in excess of the amount calculated at the rate as specified in corresponding entry in column (4) of the aforesaid Table, namely:-

Table

Sl.No.	Chapter Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1	30	Tocilizumab	Nil
2	30	Amphotericin	Nil
3	30	Remdesivir	2.5%
4	30	Heparin (anti-	2.5%

		coagulant)	
5	30	Itolizumab	2.5%
6	30	Posaconazole	2.5%
7	30	Infliximab	2.5%
8	30	Bamlanivimab & Etesevimab	2.5%
9	30	Casirivimab & Imdevimab	2.5%
10	30	2-Deoxy-D-Glucose	2.5%
11	30	Favipiravir	2.5%

2. This notification shall come into force from the 1st day of October, 2021 and remain in force up to and inclusive of the 31st December, 2021.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

MUKESH KUMAR MEENA
SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:
The Director General, General Administration (Vigilance & Enforcement) Department,2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department
Sf/Sc.

//FORWARDED::BY ORDER//

SECTION OFFICER